Saskatchewan
Local Government
Board

# Annual Report
# 1978

Saskatchewan
Local Government
Board

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Saskatchewan

Saskatchewan
Local Government
Board

1920 Broad Street
Regina, Canada
S4P 3V6

104-01448/

January 31, 1979.

The Honourable Allan Blakeney,
President of the Executive Council,
Legislative Building,
Regina, Saskatchewan.

Sir:

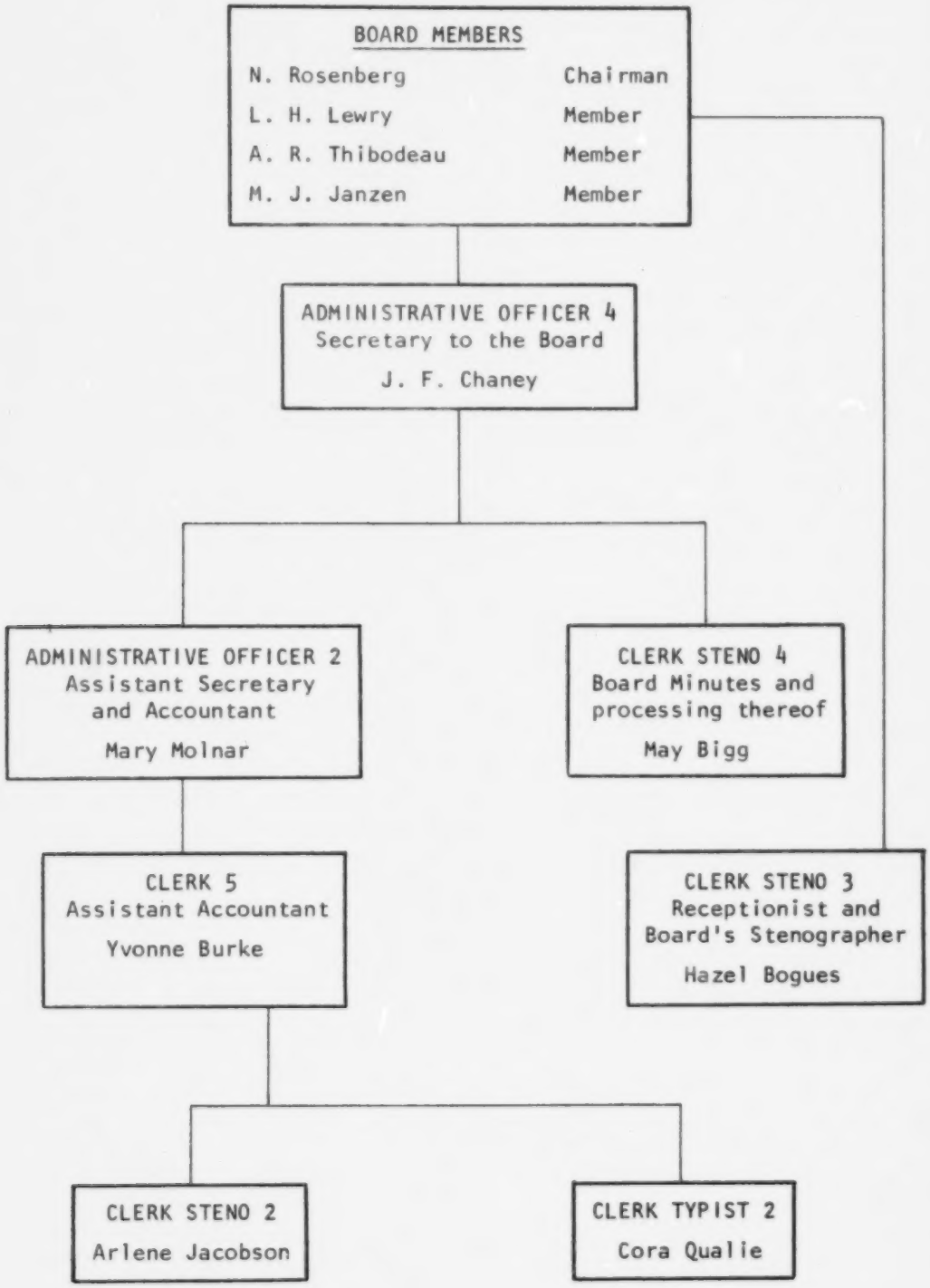
Pursuant to The Local Government Board Act, I have the honour to transmit to you on behalf of the Board the Report of The Local Government Board for the year ending December 31, 1978.

Respectfully yours,

N. Rosenberg.

N. Rosenberg,
Chairman.

# THE LOCAL GOVERNMENT BOARD




December 31, 1978

# ANNUAL REPORT -- 1978

## LEGAL BASIS

Established January 1, 1914, The Local Government Board exists by virtue of The Local Government Board Act which defines its jurisdiction and spells out its powers and procedures. In addition, some 38 other statutes (which are listed in Schedule A) assign to the Board a wide variety of responsibilities.

## FUNCTIONS AND ACTIVITIES OF THE BOARD

As its title implies, The Local Government Board has something to do with local government authorities in Saskatchewan. These authorities include councils of cities, towns, villages and rural municipalities, boards of trustees of school districts and school units, and boards of union hospital districts, rural telephone companies and conservation and development areas. Nowhere in the statutes is there a statement of the Board's objectives in the local government field. However, over the sixty-four years since its establishment the Board has seen its mandate as being chiefly to ensure financial stability and preserve good credit ratings of local authorities. The provincial legislature in various statutes has designated the Board as the ultimate provincial authority to approve certain financial transactions of local authorities. The Board, therefore, performs a watchdog function and acts as a credit manager to ensure insofar as is reasonably possible that local authorities do not undertake projects beyond their means which could result in an inordinately high tax burden, or perhaps bankruptcy.

Among the Board's functions are the following:

(a) Approval of long-term loans. Legislation governing local authorities prohibits the creation of a debt not payable within the current year except with the permission of The Local Government Board. Long-term debts are normally secured by debentures. All debentures require the signature of the chairman and the seal of the Board as evidence that the issue has been authorized. Before signing and sealing the debentures the Board must be satisfied that the prescribed procedures relating to the issue of debentures have been scrupulously observed. Not all such debts are secured by debentures. Where a proposed debt is to be repaid over a shorter period of one to four years, the Board may permit a municipality to secure the debt by an ordinary promissory note or in other words to "defer" the debt beyond the current year. Such transactions

are described as "deferrals".

(b) Approval to construct local improvement works under The Local Improvements Act. The Board's approval to construct a work and subsequently to specially assess the cost of such work against abutting or benefitting properties is required even when no long-term borrowing is contemplated by the municipality. In considering such applications for approval, the Board must be satisfied that the requirements of the Act as to notices, petitions, etc., have been met, that the necessary approvals of other agencies (such as the Department of Environment with respect to water and sewer systems) have been received, and that the municipality has made adequate financial arrangements to pay for the total cost of the proposed work. In some cases the Board holds public hearings.

(c) Approval of local budgets and mill rates. Where in the opinion of the minister the financial position of a municipality warrants such action, the Board may, upon the request of the minister, require the municipality to submit to the Board for approval its annual budget and proposed mill rate. This situation arises from time to time in municipalities whose revenue fund liabilities at the end of the year are found to exceed its revenue fund assets. The approval of the budgets and mill rates in such cases generally involves one or more meetings with the local authority.

(d) Approval of capital trust fund transactions. The creation of a capital trust fund and subsequent additions to and withdrawals from the fund, are carried out by means of bylaws and resolutions requiring the approval of the Board. The legislation encourages municipalities to set aside surplus funds in a capital trust fund for the acquisition or replacement of capital assets, such as buildings and machinery. Municipalities receive from the Board advice as to the amount they should set aside in the fund annually and suggestions as to repayment of withdrawals from the fund.

(e) Approval of sinking fund transactions. The Urban Municipality Act stipulates that no part of the moneys at the credit of the sinking fund account of a municipality shall be invested without the prior approval of the Board to such investment. Only the cities of Regina and Saskatoon operate sinking funds for the retirement of certain of their debentures.

(f) Approval of certain agreements with senior governments. Housing and Special Care Home agreements and Land Assembly

agreements require the Board's approval of the relevant bylaws with respect to such agreements. Under the Agricultural Service Centres Agreement between the federal and provincial governments, the province does not enter into a subsidiary agreement with respect to any of the designated centres unless the centre concerned has made suitable arrangements with the Board for financing its share of the project cost. In considering applications for approval of agreements wherein the local authority is committed to future expenditures, the Board must examine the local authority's capability of discharging its obligations under the agreement.

(g) Performing the functions of a Public Utilities Board. Bylaws establishing water and sewer rates in towns and villages require the Board's approval to be valid. The Board in such cases must generally satisfy itself that the rates are reasonable and that they will yield sufficient revenues to pay the annual operating costs and debt charges of the utility. The Board is also involved in the approval of franchises for the supply of electricity and gas to the City of Lloydminster, electricity to the Town of Creighton and a bus transportation franchise for the City of Prince Albert. In all franchise cases a public hearing is mandatory. The volume of work in respect of gas and electricity franchises and rates for Lloydminster has increased signficantly in the past year due to frequent changes having to be made in the rates charged to consumers.

(h) Assisting local authorities to market their debentures. While the Board plays no part in the actual sales transactions, it does help in the marketing process by:
(1) offering advice to municipalities on marketing;
(2) determining and approving the interest rates which the debentures shall bear;
(3) approving the form and content of debentures; and
(4) providing investment dealers with information and list of approvals.

(i) Acting as the Board of Revenue Commissioners. The current four members of the Local Government Board have been appointed as the Board of Revenue Commissioners. The approval of the Board of Revenue Commissioners is required for the write-off of debts due the province. The Board of Revenue Commissioners also deals with appeals against the Finance Department's tax liability assessments under The Education and Hospitalization Tax Act. Although the Board of Revenue Commissioners is required to make an administrative

rather than a judicial review, both the appellant and the Department are represented by legal counsel in such reviews, the Board hears evidence under oath, considers arguments advanced by both sides, and provides a written decision.

(j) Responding to requests from local officials for advice. Because the Board is comprised of members with considerable training and experience in local government finance and administration, many local authorities look to the Board for information and advice on financing of capital works and the procedures which should be followed in submitting application to the Board. A good part of the Board Member's time, and that of its Secretary, is spent in meeting with delegations, discussions over the telephone, and responding to written enquiries. While this may not be one of the functions which the statutes require the Board to perform, the Board feels that it is time well spent if it helps municipalities and other local authorities to manage their finances effectively and to acquire needed capital works through prudent use of their borrowing powers.

As already indicated, The Local Government Board Act and other statutes give to the Board considerable power over municipal finances and related matters. To the local authorities, the Board's checks, controls and limitations upon the actions of their elected officials and its insistence upon full compliance with the statutes, may at times be irksome and an inconvenience. Nevertheless, it is believed that most people will admit the Board serves a useful purpose, and that as a result of the Board's activities local authorities are in a stronger financial position and are able to enjoy a better market for their debentures than otherwise might be the case.

## BOARD DECISIONS

The process by which the Board carries out its statutory functions may be said to consist firstly of receiving an application from a municipal council or board of trustees to do something which the statutes allow it to do only with the Board's permission, and secondly making a decision on the application and informing the applicant of the decision.

Section 26 of The Local Government Board Act requires the Board in conducting its inquiry and in arriving at its decision to take into account a large number of factors, namely:

(a) the period over which the indebtedness may be spread, based on the lifetime of the work or undertaking for

which the application is made as may be estimated by the board;

(b) any provincial financial assistance that may be available in support of the work or undertaking;

(c) the economic base on which the loan can be supported and the present and contemplated economic conditions in the community, with due allowance being given for change in the economic base or conditions;

(d) the impact of the work or undertaking on the total financial and budgetary position of the local authority;

(e) the impact of the work or undertaking on the revenue demands and taxation levels of the local authority;

(f) the level of services which the local authority is committed to provide and the estimated impact of the provision of those services on its ability to repay the loan over the period of repayment;

(g) any outstanding long-term financial commitments of the local authority and, in particular but without restricting the generality of the foregoing, any outstanding debentures and existing obligations of the local authority with respect to superannuation plans;

(h) such other matters as, in the opinion of the Board, relate to the local authority's ability to assume the liability of the proposed loan.

Because no two communities even of equal population are ever completely alike in their needs, economic resources, growth trends, management capabilities, and in kinds and levels of existing and anticipated local services, the Board cannot rely upon the application of any standard formula to determine what is a safe financial burden for a community to carry. Each application must be considered as unique, and the Board's decision can be reached only after examining and weighing a large number of relevant factors in the light of wisdom it has gained from past experience and its knowledge of present circumstances.

## GUIDELINES FOR FINANCING CAPITAL EXPENDITURES

The Board is aware of the advantages claimed for the "pay-as-you-acquire" policy which involves no borrowing for capital

purposes, and it is also familiar with the arguments favoring a "pay-as-you-use" policy, under which all capital expenditures would be financed by long term loans. While each has its advantages and its supporters, the Board does not advocate rigid adherence to either of these extreme positions.

However, to assist local authorities in developing and maintaining good credit ratings and a reputation for prudence and sound financial management, the Board over the years has followed a number of informal guidelines for financing of capital expenditures. These are:

1. Local authorities are encouraged to finance capital projects by building up reserves and by providing as much money as possible out of their current budgets. They are required to provide out of current revenues at least the equivalent of one year's debt charges in respect of the proposed debenture issue. By requiring the community and its leaders to face up to the fiscal realities immediately, this kind of action encourages responsible spending both as to the projects undertaken and the design and cost of the projects.

2. In granting approval of a borrowing bylaw, the Board stipulates that construction contracts shall not be awarded until the required financing has been arranged and the sale of the proposed debentures, at a price approved by the Board, has been assured.

3. Where the proposed work is a local improvement to be financed by special assessments against the abutting or benefitting property, municipalities are required to obtain prepayments of a significant portion of such special assessments. The proportion of the special assessment to be prepaid depends upon the number of factors and may vary from one community to another.

4. Water and sewer utility operations should be self-supporting, and where necessary municipalities are requested to adjust their utility rates so that utility revenues will take care of operating costs as well as annual debt charges.

5. With the exception of school units and local improvements to be financed by special assessments, local authorities as a rule are required to submit their borrowing bylaws to a vote of the burgesses.

6. Local authorities are often advised to issue debentures for relatively short terms so that the debt will be paid

off in, say, 10 or 15 years even though the anticipated lifetime of the proposed work may be 20 to 25 years. The advantages of shorter repayment terms are obvious. Short term debentures are easier to sell, the interest savings are quite substantial, and early liquidation of the debt enables the local authority to undertake some other capital works at an earlier date.

7. To the extent possible, local authorities are encouraged to sell their debentures locally rather than going to a distant market.

8. Municipalities are encouraged to establish and maintain capital trust funds. By anticipating future capital requirements, municipalities can minimize borrowing and save interest charges, which at current rates are not inconsequential.

9. Wherever practicable, the Board suggests financing part of a capital project by short term loans (called "deferrals") of two to four years, instead of issuing debentures.

10. The Board will not permit a borrowing arrangement whereby only the interest and no principal would be payable in the first few years.

## COMMUNITY PRIORITIES

The Local Government Board is not directly involved in the setting of local priorities or in making decisions as to which of several needed projects shall be considered first. To establish priorities intelligently, it is necessary at the outset to ascertain what the community's objectives are, and to identify its needs and desires. It is necessary also to project capital expenditures over a period of years, and to indicate for each year the financial resources which will likely be available to the community. Since the resources rarely if ever are sufficient to pay all the things a community would like to have, the purchase or acquisition of some facilities and the satisfaction of some needs may have to be abandoned or postponed. Somebody must make decisions for the community upon the relative merits and priorities of the various projects which have been identified as community needs. It is the Board's view that the making of such decisions is clearly the responsibility of local community leaders, with or without public consultation or referendum.

To comply with the requirements of the Community Capital Fund program, many municipalities now prepare and annually update a five-year capital works program showing their anticipated capital

expenditures and probable financial resources. This practice is commendable and it is hoped will be continued by the municipalities even after the current Community Capital Fund program terminates on March 31, 1979. Occasionally, however, the Board is called upon to make a decision on a loan application without sufficient evidence that the community's total needs have been identified, weighed and considered. If in such a case the Board is unable to grant immediate approval, local officials on occasion display disappointment and frustration at what may appear as interference from the Board in the setting of local priorities. Such delays and frustrations can generally be avoided by the submission in the first instance of a well thought out and documented capital works program.

Decisions on local priorities are often influenced by federal and provincial government policies and programs. The availability of grants for specific capital works such as street improvements, water and sewer systems and recreational facilities, induces municipalities to give top priority to one or the other of such projects in order to take advantage of federal or provincial grants which if not taken when available may be lost forever. The Community Capital Fund program is an exception since it is assured for a five-year period and allows the municipalities to choose the projects for which the grants shall be used.

## ADVISORY FUNCTION

The Board's familiarity with the many aspects of municipal financing has placed it in a good position to respond to requests from local authorities for financial advice. The Board's influence upon municipalities, therefore, extends somewhat beyond its powers to authorize or prohibit municipal borrowing. Because of its position, the Board is able to advise municipalities on such matters as the establishment of reserves and capital trust funds, and the terms of repayment of a proposed debt, all with a view to keeping the annual debt charges at an acceptable level and acquiring for their communities the needed capital facilities at the lowest possible debt cost.

To be able to assist and advise local authorities, the Board needs to be informed continuously of the programs and activities of various provincial and federal agencies. The Board is conscious of the increasing developmental role that the Department of Municipal Affairs is assuming with respect to municipalities. It is therefore important for the Board to maintain a close liaison with the Department, so as to facilitate as much as possible the implementation of the various provincial and federal programs in which the Department is involved.

## BOARD MEETINGS AND WORKLOAD

During the year 1978 the Board held a total of 237 formal meetings. Business of the Board at these meetings involved consideration of the various applications and the issuing of authorizations as detailed in the various schedules contained in this report. Also dealt with were many other enquiries of a less formal nature. A large part of the Board's time is spent meeting with delegations as well as travelling to various communities to meet with councils and boards in their own offices. For the further convenience of local authorities, the Board attends the annual convention of the Saskatchewan Association of Rural Municipalities and the Saskatchewan Urban Municipalities Association and makes itself available to meet delegations at the convention site.

The volume of loan applications and other business to be transacted by the Board varies from year to year, depending upon economic outlook and activity, government grant programs, availability of funds, interest rates and other factors. The Board's effectiveness can not be measured in terms of work units or other measures of productivity. What matters is not how many decisions the Board makes but how good the decisions are.

The effectiveness of the Board depends very largely upon the availability of up-to-date relevant data on Saskatchewan local governments. Unfortunately much of the desired information, if available at all, is out of date before it gets into Board hands (e.g. financial statements). Other data are obtainable only by specific requests directed to the municipalities concerned. Also there is some information which has never been compiled and which the Board feels it is important to have (e.g. composite picture of financial position of an area, showing the total debt of all local government units -- school, hospital, and other local authorities -- contained within the area). The acquisition, classification and recording of data which the Board requires for each local government unit is a difficult and time consuming activity.

## ADVISORY COMMITTEE

In accordance with Section 6 of The Local Government Board Act, the Saskatchewan Association of Rural Municipalities, the Saskatchewan Urban Municipalities Association, the Saskatchewan School Trustees Association and the Saskatchewan Hospital Association have appointed one member each to a committee to be associated with the Board for advisory purposes. The duties of the committee are to confer with the Board from time to time concerning matters of general interest in relation to carrying out of the Act.

The committee met once during the year. A copy of the

report of the meeting held January 16, 1978, is attached hereto as Schedule "U".

## REVENUES OF THE BOARD

The Board charges a fee for the authorization of debentures in accordance with the schedule set out in Saskatchewan Regulation 4/68. This Regulation also provides for a $10.00 fee for each application to construct works as a local improvement. In addition, a fee of $10.00 is chargeable for every application for permission to raise money by way of debentures or other security, pursuant to Section 56 of The Local Government Board Act.

During the year 1978 the Board received a total of $69,476.64 in revenues. Comparative figures for the years 1977 and 1976 are $66,051.49 and $69,976.00 respectively. The Board's revenues obviously vary from year to year in accordance with the borrowing activities of local authorities. All receipts were deposited in the consolidated fund.

## BOARD MEMBERSHIP, STAFF AND OFFICE

Mr. G. J. Darychuk, Acting Chairman of the Board since mid-1976 accepted appointment as Chairman of the Urban Law Review Committee effective January 1, 1978 and Mr. Norman Rosenberg accepted appointment as Chairman of The Local Government Board effective January 15, 1978.

Miss Donna Pederson, Clerk Steno 2 resigned effective October 31, 1978, to accept a position with the Civil Law Branch of the Attorney General's Department. Miss Arlene Jacobson filled the vacancy.

Board offices are located in ample and functional quarters on the 12th floor of the Chateau Tower at 1920 Broad Street, Regina.

The Board gratefully acknowledges the co-operation and support received from its seven staff members throughout the year.

SCHEDULE A

## STATUTES FORMING LEGAL BASIS FOR LOCAL GOVERNMENT BOARD ACTIVITIES

The Local Government Board Act
The Local Government Board (Special Powers) Act
The Local Government Board (Temporary Special Powers) Act
The Agricultural Societies Act, 1966
The Cemeteries Act
Charter of the City of Lloydminster
Charter of The Municipal Corporation of Uranium City and District
The Conservation and Development Act
The Federal-Provincial Agreements Act, 1972
The Gas and Electric Rates (Public Corporations) Act
The Health Services Act
The Housing and Special-care Homes Act
The Industrial Towns Act
The Larger School Units Act
The Lloydminster Hospital Act, 1948
The Lloydminster Municipal Amalgamation Act, 1930
The Local Improvements Act
The Major Urban Centres Integrated Hospitals Act, 1971
The Municipal Corporation of Uranium City and District Act, 1956
The Municipal Debentures Repayment Act
The Municipal Improvements Assistance (Saskatchewan) Act
The Municipal Public Works Act
The Power Corporation Act
The Public Health Act
The Public Libraries Act, 1969
The Public Utilities Companies Act
The Regional Parks Act
The Rural Municipality Act, 1972
The Rural Telephone Act
The Saskatchewan Housing Corporation Act, 1973
The School Act
The Secondary Education Act
The Trustee Act
The Union Hospital Act
The Urban Municipal Elections Act, 1968
The Urban Municipality Act, 1970
The Water Rights Act
The Water Users Act

SCHEDULE B

# DEBENTURES ISSUED 1969 - 1978

## BY SASKATCHEWAN LOCAL AUTHORITIES

By Class of Issuing Authority

in Thousands of Dollars

| | *CITIES | | TOWNS | | VILLAGES | | SCHOOL DISTRICTS | | SCHOOL UNITS | | HOSPITALS | | OTHERS | | TOTALS | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Year | No. | Amt. | No. | Amt. | No. | Amt. | No. | Amt. | No. | Amt. | No. | Amt. | No. | Amt. | No. | Amt. |
| 1969 | 24 | 5,593 | 29 | 1,100 | 33 | 653 | 5 | 743 | 14 | 1,624 | 3 | 233 | 10 | 68 | 119 | 10,014 |
| 1970 | 19 | 4,773 | 17 | 741 | 13 | 212 | 2 | 147 | 8 | 664 | 5 | 1,523 | 3 | 63 | 67 | 8,123 |
| 1971 | 26 | 9,316 | 26 | 680 | 7 | 119 | 13 | 1,594 | 14 | 974 | 2 | 365 | 8 | 83 | 96 | 13,131 |
| 1972 | 25 | 6,280 | 22 | 529 | 6 | 71 | 7 | 1,293 | 14 | 816 | 2 | 415 | 2 | 31 | 78 | 9,435 |
| 1973 | 23 | 4,373 | 25 | 596 | 4 | 56 | 15 | 1,316 | 14 | 746 | 1 | 600 | 5 | 71 | 87 | 7,758 |
| 1974 | 22 | 2,821 | 23 | 470 | 1 | 9 | - | - | 8 | 289 | 2 | 255 | 2 | 55 | 58 | 3,899 |
| 1975 | 33 | 13,911 | 20 | 611 | 1 | 11 | 10 | 5,749 | 16 | 1,989 | 2 | 316 | 1 | 14 | 83 | 22,601 |
| 1976 | 44 | 20,368 | 17 | 776 | 2 | 38 | 11 | 5,213 | 37 | 5,587 | 4 | 1,003 | 1 | 8 | 116 | 32,993 |
| 1977 | 24 | 15,156 | 30 | 4,711 | 3 | 51 | 19 | 7,975 | 23 | 3,391 | 2 | 360 | 1 | 9 | 102 | 31,653 |
| 1978 | 24 | 20,677 | 33 | 1,955 | 3 | 77 | 6 | 2,738 | 37 | 7,464 | 6 | 1,066 | 2 | 40 | 111 | 34,017 |

No. - Where it appears above means number of issues

* Does not include Lloydminster

SCHEDULE C

## DEBENTURES ISSUED BY SASKATCHEWAN CITIES

## (INCLUDING ISSUES FOR COLLEGIATES, PUBLIC AND SEPARATE SCHOOLS)

1969 - 1978

in Thousands of Dollars

| City | 1969 | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 |
|---|---|---|---|---|---|---|---|---|---|---|
| Estevan ..... | 265 | - | 180 | - | - | - | - | - | 183 | 697 |
| Lloydminster* .. | 167 | 247 | 225 | 198 | 221 | 238 | 1,582 | 1,179 | 274 | - |
| Melville ..... | 456 | 22 | 26 | 61 | 66 | 40 | 16 | 76 | 102 | 234 |
| Moose Jaw ..... | 302 | 180 | 334 | 190 | 250 | 1,207 | 2,159 | 1,281 | 1,400 | 1,312 |
| North Battleford | 65 | 44 | 48 | 155 | 255 | - | 84 | 175 | 193 | 709 |
| Prince Albert .. | - | - | 186 | 1,718 | 603 | 283 | 334 | 1,509 | 145 | 2,579 |
| Regina ..... | 2,499 | 720 | 2,114 | 3,561 | 2,924 | 472 | 6,555 | 15,484 | 11,106 | 13,272 |
| Saskatoon ..... | 1,972 | 2,729 | 7,436 | 1,714 | 1,434 | 602 | 4,613 | 1,105 | 1,565 | 973 |
| Swift Current .. | 80 | 67 | 27 | 63 | 50 | 49 | 100 | 195 | 119 | 322 |
| Weyburn ..... | 384 | 697 | - | - | - | 50 | 50 | 325 | 70 | 75 |
| Yorkton ..... | 313 | 461 | 459 | 110 | 86 | 118 | - | 217 | 273 | 504 |
| TOTALS | 6,503 | 5,167 | 11,035 | 7,770 | 5,889 | 3,059 | 15,493 | 21,546 | 15,430 | 20,677 |

* Debenture issues for Lloydminster are authorized by Complementary Orders in Council of the Provinces of Alberta and Saskatchewan.

SCHEDULE D

# DEBENTURE DEBT OF SASKATCHEWAN LOCAL AUTHORITIES

## AS AT DECEMBER 31

## IN THOUSANDS OF DOLLARS

| Year | NET MUNICIPAL DEBT | | | | | School Debt (2) | Hospital Debt (3) | Telephone Debt | Grand Total |
|---|---|---|---|---|---|---|---|---|---|
| | City (1) | Town (1) | Village | R.M. | Total | | | | |
| 1968 | 95,678 | 37,799 | 12,365 | 1,558 | 147,400 | 81,612 | 12,370 | 1,441 | 242,823 |
| 1969 | 94,727 | 36,424 | 12,042 | 1,117 | 144,310 | 78,415 | 11,225 | 1,310 | 235,260 |
| 1970 | 91,815 | 34,910 | 11,429 | 762 | 138,916 | 75,335 | 11,230 | 1,170 | 226,651 |
| 1971 | 90,784 | 33,198 | 10,616 | 535 | 135,133 | 73,408 | 10,620 | 1,032 | 220,193 |
| 1972 | 96,783 | 31,106 | 9,719 | 360 | 137,968 | 70,118 | 11,248 | 896 | 220,230 |
| 1973 | 90,158 | 29,027 | 8,710 | 260 | 128,155 | 67,993 | 10,825 | 784 | 207,757 |
| 1974 | 83,622 | 26,641 | 7,672 | 226 | 118,161 | 64,183 | 9,949 | 617 | 192,910 |
| 1975 | 90,189 | 24,322 | 6,594 | 172 | 121,277 | 66,345 | 9,631 | 480 | 197,733 |
| 1976 | 91,955 | 22,355 | 5,471 | 138 | 119,919 | 82,683 | 9,637 | 319 | 212,558 |
| 1977 | 91,217 | 20,981 | 4,109 | 119 | 116,426 | 101,010 | 9,559 | 38 | 227,033 |

NOTE: The above table does not include debenture debt for Conservation and Development Areas.

These figures were compiled from reports obtained from the Department of Municipal Affairs and from Local Government Board records.

(1) - Excludes net secondary school debt.
(2) - Includes net secondary school debt. Borrowings for secondary schools are carried out by urban municipality in which they are located.
(3) - Excludes municipal hospital debt for Regina and Saskatoon. In these cases the net hospital debt is included in the City Municipal debt figure. (Hospital debt shown as at March 31, 1978)

SCHEDULE E

## DEBENTURES SIGNED AND SEALED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1978

| Local Authority | No. of Issues | Total Face Value | Average Money Cost % |
|---|---|---|---|
| **CITIES** | | | |
| Estevan | 1 | 697,000 | 9.3994 |
| Melville | 2 | 233,899 | 8.0 - 10.25 |
| Moose Jaw | 5 | 1,312,000 | 9.875 - 10.00 |
| North Battleford | 2 | 708,848 | 9.3769 - 9.5 |
| Prince Albert | 4 | 2,579,431 | 9.426 - 9.855 |
| Regina | 4 | 13,271,807 | 9-3/4 - 10.05 |
| Saskatoon | 1 | 973,000 | 9.743 |
| Swift Current | 2 | 322,000 | 9.000 |
| Weyburn | 1 | 75,000 | 9.00 |
| Yorkton | 2 | 504,000 | 9.4277 - 9.7145 |
| Total | 24 | $20,676,985 | |
| **TOWNS** | | | |
| Assiniboia | 2 | 278,000 | 9.308 - 9.536 |
| Battleford | 3 | 137,440 | 9.0 - 9.50 |
| Biggar | 1 | 63,419 | 8,8456 |
| Big River | 2 | 22,992 | 9.60 - 9.875 |
| Broadview | 1 | 35,000 | 9.655 |
| Burstall | 1 | 56,049 | 10.25 |
| Canora | 2 | 40,508 | 9.000 - 9.50 |
| Carrot River | 2 | 29,788 | 9.500 |
| Churchbridge | 1 | 56,500 | 9.6858 |
| Eston | 1 | 73,129 | 9.50 |
| Foam Lake | 1 | 40,000 | 9.000 |
| Gravelbourg | 1 | 36,000 | 8.16 |
| Gull Lake | 2 | 24,781 | 9.679 - 10.00 |
| Humboldt | 1 | 185,387 | 9.535 |
| Langenburg | 2 | 125,850 | 9.00 - 9.2732 |
| Melfort | 1 | 78,000 | 8.6179 |

SCHEDULE E (Cont'd)

| Local Authority | No. of Issues | Total Face Value | Average Money Cost % |
|---|---|---|---|
| Nipawin | 2 | 123,599 | 9.244 - 10.6441 |
| Porcupine Plain | 1 | 98,159 | 9.7256 |
| Preeceville | 1 | 18,000 | 9.316 |
| Tisdale | 2 | 53,000 | 9.25 - 9.307 |
| Unity | 1 | 185,054 | 9.0555 |
| Watson | 1 | 175,244 | 10.25 |
| Wynyard | 1 | 19,100 | 9.0 |
| Total | 33 | $1,954,999 | |
| **VILLAGES** | | | |
| Dalmeny | 1 | 46,000 | 9.8566 |
| Leask | 1 | 17,552 | 9.308 |
| Rabbit Lake | 1 | 13,000 | 9.750 |
| Total | 3 | $76,552 | |
| **RURAL MUNICIPALITIES** | | | |
| NIL | | | |
| **SCHOOL DISTRICTS** | | | |
| Humboldt No. 1529 | 1 | 141,000 | 9.500 |
| Humboldt R.C.S. No. 15 | 1 | 117,000 | 9.500 |
| St. Paul's R.C.S. No. 20 | 3 | 531,000 | 9.595 - 9.636 |
| Saskatoon No. 13 | 1 | 1,949,000 | 8.2603 - 9.2099 |
| Total | 6 | $2,738,000 | |

SCHEDULE E (Cont'd)

| Local Authority | No. of Issues | Total Face Value | Average Money Cost % |
|---|---|---|---|
| SCHOOL UNITS | | | |
| Broadview No. 18 | 1 | 154,000 | 9.7188 |
| Canora No. 37 | 1 | 169,000 | 9.446 |
| Eastend No. 8 | 1 | 245,000 | 9.6878 |
| Govan No. 29 | 3 | 511,000 | 9.408 - 9.410 |
| Herbert No. 23 | 1 | 79,000 | 9.367 |
| Hudson Bay No. 52 | 2 | 580,000 | 9.6290 - 9.635 |
| Humboldt No. 47 | 1 | 287,000 | 9.50 |
| Lloydminster No. 60 | 2 | 238,000 | 9.000 - 9.406 |
| Melville No. 26 | 2 | 270,000 | 9.666 - 9.671 |
| Milestone No. 12 | 1 | 135,000 | 9.659 |
| Moose Jaw No. 22 | 1 | 162,000 | 9.7222 |
| Nipawin No. 61 | 1 | 214,000 | 9.728 |
| Parkland No. 63 | 3 | 234,000 | 9.50 - 9.640 |
| Prince Albert No. 56 | 1 | 107,000 | 9.796 |
| Radville No. 3 | 1 | 135,000 | 9.785 |
| Regina No. 21 | 1 | 255,000 | 9.429 |
| Rosthern No. 49 | 2 | 268,000 | 9.317 - 9.320 |
| Saskatoon (East) No. 41 | 1 | 221,000 | 9.7327 |
| Saskatoon (West) No. 42 | 2 | 479,000 | 9.665 - 9.675 |
| Shamrock No. 38 | 1 | 421,000 | 9.6856 |
| Sturgis No. 45 | 2 | 357,000 | 9.409 - 9.716 |
| Tisdale No. 53 | 1 | 814,000 | 9.760 |
| Turtleford No. 65 | 2 | 399,000 | 9.616 - 9.770 |
| Weyburn No. 11 | 1 | 216,000 | 9.5710 |
| Wilkie No. 59 | 1 | 340,000 | 9.449 |
| Wood River No. 6 | 1 | 174,000 | 9.7201 |
| Total | 37 | $7,464,000 | |
| UNION HOSPITAL DISTRICTS | | | |
| Borden | 1 | 85,000 | 9.3129 |
| Cupar | 1 | 96,000 | 9.358 |
| Kamsack | 1 | 600,000 | 9.440 |
| Kipling | 1 | 95,000 | 9.50 |
| Leoville | 1 | 50,000 | 9.3206 |
| Nokomis | 1 | 140,000 | 9.308 |
| Total | 6 | $1,066,000 | |

SCHEDULE E (Cont'd)

| Local Authority | No. of Issues | Total Face Value | Average Money Cost % |
|---|---|---|---|
| CONSERVATION & DEVELOPMENT AREAS | | | |
| Flett's Springs | 1 | 20,000 | 9.50 |
| Hatke Lake | 1 | 20,000 | 9.50 |
| Total | 2 | $40,000 | |
| RURAL TELEPHONE COMPANIES | | | |
| NIL | | | |
| TOTAL ALL LOCAL AUTHORITIES | 111 | $34,016,536 | |

SCHEDULE F

## ANALYSIS OF PURPOSES
## FOR WHICH DEBENTURES WERE ISSUED
## FOR THE YEAR 1978

| | |
|---|---|
| **Engineering Structures:** | |
| Roads and Streets, Paved | $ 5,160,155 |
| Sidewalks, Curbs and Gutters | 978,805 |
| Sewage Treatment and Disposal | 627,914 |
| Water Mains, Hydrants and Sewers | 1,257,297 |
| Combined Water and Sewer Projects | 320,146 |
| Water, Storage Tanks, Water Pumping Stations and Filtration Plants | 6,448,810 |
| Storm Sewers | 726,341 |
| Sanitary Sewers | 331,068 |
| Other Engineering Structures | 1,676,000 |
| **Buildings:** | |
| Theatres, Arenas and Recreational Buildings | 4,000,000 |
| Schools | 11,064,000 |
| Fire Stations | 360,000 |
| Hospitals | 1,066,000 |
| Total Debentures Issued | $34,016,536 |

SCHEDULE G

## ANALYSIS OF DEBENTURE SALES

## IN THE YEAR 1978

| Lender | Amount | % of Total |
|---|---|---|
| Federal Government Agencies: | | |
| C.M.H.C. | 906,326 | 2.66 |
| Provincial Government: | | |
| Department of Finance | 4,000,000 | 11.76 |
| Department of Municipal Affairs | 2,964,467 | 8.71 |
| Provincial Government Agency: | | |
| Municipal Financing Corporation | 9,711,842 | 28.55 |
| Other Local Government | 878,881 | 2.58 |
| Own Municipality's Reserves, Trust and Pension Funds, etc. | 135,363 | .40 |
| Chartered Bank | 250,209 | .74 |
| Investment Dealer or Syndicate | 6,598,808 | 19.40 |
| Credit Union | 883,777 | 2.60 |
| Canadian Public: | | |
| Over the Counter | 7,686,863 | 22.60 |
| Total Debentures Issues | $34,016,536 | 100.00 |

SCHEDULE H

## CREATION OF DEBTS NOT PAYABLE WITHIN THE CURRENT YEAR

## AUTHORIZED BY THE LOCAL GOVERNMENT BOARD

## IN THE YEAR 1978

| Local Authority | Amount of Authorizations | No. of Authorizations | Term (Years) |
|---|---|---|---|
| CITIES | | | |
| NIL | | | |
| TOWNS | | | |
| Blaine Lake | 24,000 | 1 | 4 |
| Carnduff | 27,305 | 1 | 3 |
| Creighton | 475,000 | 1 | 4 |
| Davidson | 40,000 | 1 | 4 |
| Delisle | 88,500 | 1 | 4 |
| Eastend | 20,661 | 1 | 3 |
| Eston | 39,000 | 2 | 3, 3 |
| Gull Lake | 55,000 | 1 | 4 |
| Melfort | 339,000 | 2 | 4 |
| Midale | 19,000 | 1 | 4 |
| Moosomin | 120,000 | 1 | 4 |
| Mossbank | 30,000 | 1 | 1 |
| Oxbow | 23,000 | 1 | 4 |
| Radisson | 40,000 | 1 | 4 |
| Shaunavon | 40,000 | 1 | 4 |
| Strasbourg | 14,000 | 1 | 4 |
| Tisdale | 72,500 | 3 | 1, 1, 3 |
| Uranium City, Municipal Corporation of | 131,000 | 1 | 3 |
| Vonda | 41,800 | 1 | 4 |
| Wadena | 47,000 | 1 | 4 |
| Wawota | 60,000 | 1 | 3 |
| Total | $1,746,766 | 25 | |

SCHEDULE H (Cont'd)

| Local Authority | Amount of Authorizations | No. of Authorizations | Term (Years) |
|---|---|---|---|
| VILLAGES | | | |
| Admiral | 4,000 | 1 | 2 |
| Hodgeville | 21,000 | 1 | 3 |
| Lestock | 15,000 | 1 | 4 |
| Mankota | 20,000 | 1 | 3 |
| Pangman | 5,000 | 1 | 1 |
| Southey | 42,000 | 1 | 4 |
| Wood Mountain | 5,000 | 1 | 4 |
| Total | $112,000 | 7 | |
| RURAL MUNICIPALITIES | | | |
| Baildon No. 131 | 42,500 | 1 | 2 |
| Biggar No. 347 | 60,000 | 1 | 3 |
| Blaine Lake No. 434 | 36,000 | 1 | 3 |
| Blucher No. 343 | 20,000 | 1 | 1 |
| Brock No. 64 | 25,000 | 1 | 4 |
| Craik No. 222 | 80,000 | 1 | 2 |
| Enterprise No. 142 | 45,000 | 1 | 3 |
| Fox Valley No. 171 | 19,500 | 1 | 3 |
| Garden River No. 490 | 12,000 | 1 | 3 |
| Grayson No. 184 | 80,000 | 1 | 4 |
| Greenfield No. 529 | 15,000 | 1 | 3 |
| Invermay No. 305 | 12,000 | 1 | 3 |
| Ituna Bon Accord No. 246 | 37,000 | 1 | 4 |
| Kinistino No. 459 | 9,770 | 1 | 1 |
| Lacadena No. 228 | 52,000 | 1 | 4 |
| Lac Pelletier No. 107 | 27,000 | 1 | 4 |
| Laurier No. 38 | 60,000 | 1 | 4 |
| Lone Tree No. 18 | 28,520 | 1 | 4 |
| Maple Bush No. 224 | 20,000 | 1 | 2 |
| Mervin No. 499 | 21,000 | 1 | 3 |
| Monet No. 257 | 56,000 | 1 | 4 |
| Newcombe No. 260 | 9,000 | 1 | 3 |
| Porcupine No. 129 | 27,000 | 1 | 4 |
| Prairiedale No. 321 | 15,000 | 1 | 1 |
| Redberry No. 435 | 21,000 | 1 | 4 |
| Senlac No. 411 | 19,685 | 1 | 2 |

SCHEDULE H (Cont'd)

| Local Authority | Amount of Authorizations | No. of Authorizations | Term (Years) |
|---|---|---|---|
| Shellbrook No. 493 | 103,000 | 1 | 4 |
| Storthoaks No. 31 | 70,000 | 1 | 4 |
| Sutton No. 103 | 42,500 | 1 | 4 |
| Wallace No. 243 | 40,000 | 1 | 3 |
| Wawken No. 93 | 20,000 | 1 | 2 |
| Whiska Creek No. 106 | 25,000 | 1 | 3 |
| Total | $1,150,475 | 32 | |
| **SCHOOL DISTRICTS** | | | |
| Balcarres Consolidated No. 87 | 14,000 | 1 | 4 |
| St. George R.C.S. No. 31 | 27,000 | 1 | 3 |
| Total | $41,000 | 2 | |
| **SCHOOL UNITS** | | | |
| Blaine Lake No. 57 | 78,500 | 2 | 4, 4 |
| Broadview No. 18 | 70,000 | 1 | 4 |
| Davidson No. 31 | 23,808 | 1 | 3 |
| Eastend No. 8 | 75,000 | 1 | 3 |
| Hudson Bay No. 52 | 261,000 | 2 | 4, 4 |
| Lanigan No. 40 | 58,000 | 1 | 4 |
| Meadow Lake No. 66 | 24,000 | 1 | 2 |
| Moose Jaw No. 22 | 21,085 | 1 | 2 |
| Parkland No. 63 | 10,000 | 1 | 3 |
| Prince Albert No. 56 | 95,000 | 1 | 4 |
| Radville No. 3 | 47,000 | 2 | 2, 2 |
| Rosetown No. 43 | 25,000 | 1 | 2 |
| Rosthern No. 49 | 140,000 | 2 | 4, 4 |
| Tisdale No. 53 | 42,000 | 1 | 3 |
| Total | $970,393 | 18 | |
| TOTAL ALL LOCAL AUTHORITIES | $4,020,634 | 84 | |

SCHEDULE I

## ANALYSIS OF PURPOSES

## FOR WHICH DEBTS IN SCHEDULE "H" WERE CREATED

## IN THE YEAR 1978

| | |
|---|---|
| **Engineering Structures:** | |
| Reservoirs and Treatment Plants | $ 165,500 |
| Water Storage Tanks | 88,800 |
| Pavement, Asphalt, Curbs and Sidewalks | 509,966 |
| Water Mains, Hydrants and Services | 244,000 |
| Sewage Lagoon | 14,000 |
| Sewage Treatment | 20,000 |
| Road Construction | 122,500 |
| **Buildings:** | |
| Theatres, Arenas and Recreational Buildings | 782,500 |
| Residential Housing | 39,000 |
| Fire Stations | 77,500 |
| Office Buildings | 104,000 |
| Schools | 775,893 |
| Other Buildings | 130,500 |
| **Machinery and Equipment for:** | |
| Protective Services | 38,500 |
| Transportation Services | 846,975 |
| **Land Assembly:** | |
| Land Banks | 61,000 |
| | $4,020,634 |

SCHEDULE J

## AUTHORIZATIONS TO BORROW BY WAY OF DEBENTURE

## GRANTED BY THE LOCAL GOVERNMENT BOARD

## IN THE YEAR 1978

| CITIES | Amount of Authorizations | No. of Authorizations |
|---|---|---|
| Estevan | $ 697,000 | 3 |
| Melville | 211,479 | 2 |
| Moose Jaw | 1,312,001 | 7 |
| North Battleford | 865,848 | 3 |
| Prince Albert | 1,839,302 | 9 |
| Regina | 10,504,000 | 22 |
| Saskatoon | 973,103 | 8 |
| Swift Current | 208,611 | 1 |
| Weyburn | 75,000 | 1 |
| Yorkton | 1,832,000 | 2 |
| TOTAL | $18,518,344 | 58 |
| **TOWNS** | | |
| Broadview | $ 35,272 | 1 |
| Canora | 17,203 | 1 |
| Carlyle | 45,000 | 1 |
| Carnduff | 87,299 | 2 |
| Churchbridge | 56,500 | 1 |
| Davidson | 46,803 | 1 |
| Esterhazy | 32,070 | 2 |
| Eston | 73,129 | 1 |
| Foam Lake | 42,805 | 2 |
| Gull Lake | 25,636 | 2 |
| Humboldt | 485,387 | 2 |
| Indian Head | 144,633 | 1 |
| Langenburg | 14,850 | 1 |
| Langham | 60,445 | 1 |
| Maidstone | 90,000 | 2 |
| Meadow Lake | 229,906 | 4 |
| Melfort | 384,249 | 1 |

SECTION J (Cont'd)

| TOWNS | Amount of Authorizations | No. of Authorizations |
|---|---|---|
| Moosomin | $ 11,668 | 1 |
| Porcupine Plain | 98,159 | 1 |
| Star City | 42,000 | 1 |
| Tisdale | 256,872 | 1 |
| Wakaw | 70,000 | 1 |
| Warman | 58,640 | 1 |
| Watson | 233,317 | 1 |
| Wawota | 57,762 | 1 |
| Wynyard | 10,241 | 1 |
| TOTAL | $ 2,709,846 | 35 |

| VILLAGES | | |
|---|---|---|
| Coronach | $ 335,700 | 2 |
| Mankota | 8,863 | 1 |
| Medstead | 8,500 | 1 |
| Pierceland | 192,600 | 1 |
| Rabbit Lake | 13,000 | 1 |
| Southey | 70,400 | 1 |
| Stockholm | 70,000 | 1 |
| Wishart | 53,867 | 2 |
| TOTAL | $ 752,930 | 10 |

| RURAL MUNICIPALITIES | | |
|---|---|---|
| Medstead No. 497 | $ 38,000 | 1 |
| TOTAL | $ 38,000 | 1 |

SECTION J (Cont'd)

| SCHOOL DISTRICTS | Amount of Authorizations | No. of Authorizations |
|---|---|---|
| Estevan No. 257 | $ 272,000 | 2 |
| Grand Coulee Consolidated No. 2414 | 321,000 | 1 |
| Grenfell Consolidated No. 150 | 334,000 | 1 |
| St. Olivier R.C.S. No. 12 | 122,000 | 1 |
| St. Paul's R.C.S. No. 20 | 531,000 | 3 |
| TOTAL | $ 1,580,000 | 8 |

| SCHOOL UNITS | | |
|---|---|---|
| Assiniboia No. 5 | $ 404,000 | 2 |
| Broadview No. 18 | 154,000 | 1 |
| Canora No. 37 | 32,000 | 1 |
| Herbert No. 23 | 353,000 | 2 |
| Hudson Bay No. 52 | 823,000 | 3 |
| Humboldt No. 47 | 295,000 | 3 |
| Kamsack No. 35 | 99,000 | 1 |
| Lloydminster No. 60 | 169,000 | 1 |
| Meadow Lake No. 66 | 137,000 | 1 |
| Melville No. 26 | 270,000 | 2 |
| Milestone No. 12 | 201,000 | 2 |
| Moose Jaw No. 22 | 162,000 | 1 |
| Nipawin No. 61 | 214,000 | 1 |
| Parkland No. 63 | 116,000 | 1 |
| Prince Albert No. 56 | 107,000 | 1 |
| Radville No. 3 | 135,000 | 1 |
| Regina No. 21 | 174,000 | 2 |
| Saskatoon (East) No. 41 | 1,379,000 | 4 |
| Saskatoon (West) No. 42 | 479,000 | 2 |
| Shamrock No. 38 | 421,000 | 1 |
| Sturgis No. 45 | 129,000 | 1 |
| Tisdale No. 35 | 814,000 | 1 |
| Turtleford No. 65 | 86,000 | 1 |
| Weyburn No. 11 | 216,000 | 1 |
| Wood River No. 6 | 174,000 | 1 |
| TOTAL | $ 7,543,000 | 38 |

SECTION J (Cont'd)

| UNION HOSPITAL DISTRICTS | Amount of Authorizations | No. of Authorizations |
|---|---|---|
| Cupar | $ 131,000 | 2 |
| Herbert-Morse | 80,000 | 1 |
| Kipling Memorial | 95,000 | 1 |
| TOTAL | 306,000 | 4 |

| CONSERVATION AND DEVELOPMENT AREAS | | |
|---|---|---|
| Burgis | 17,700 | 2 |
| Flett's Springs | 50,600 | 2 |
| Torch River | 61,000 | 1 |
| Willow Creek | 31,000 | 1 |
| TOTAL | $ 160,300 | 6 |

| | | |
|---|---|---|
| TOTAL ALL LOCAL AUTHORITIES | $31,608,420 | 160 |

SCHEDULE K

## ANALYSIS OF PURPOSES

## FOR WHICH AUTHORIZATIONS IN SCHEDULE "J" WERE GRANTED

## IN THE YEAR 1978

| | |
|---|---|
| **Engineering Structures:** | |
| Sewage Treatment and Disposal | $ 5,237,000 |
| Water Mains, Sewer Mains, Hydrants and Services | 1,792,596 |
| Roads and Streets, paved | 4,056,493 |
| Sidewalks, Curbs and Gutters | 2,882,468 |
| Storm Sewers | 922,400 |
| Water Pumping Stations and Treatment Plants | 1,316,597 |
| Railway Line Relocation | 642,000 |
| Sewage Lagoon and Facilities | 752,798 |
| Reservoirs | 1,087,668 |
| Sanitary Sewers | 192,600 |
| Other Engineering Structures | 1,076,300 |
| **Buildings:** | |
| Schools | 9,838,000 |
| Hospitals | 306,000 |
| Theatres, Arenas and Recreational Buildings | 1,305,500 |
| **Machinery and Equipment for:** | |
| Protective Services | 200,000 |
| Total | $31,608,420 |

SCHEDULE L

## REFUSALS OF APPLICATIONS TO BORROW BY WAY OF DEBENTURE AND SHORT TERM LOAN FOR ALL LOCAL AUTHORITIES IN THE YEAR 1978

| | No. of Refusals for | | |
|---|---|---|---|
| Local Authority | Debentures | Short Term Loans | Amount |
| School Units: | | | |
| Hudson Bay No. 52 | 1 | - | 154,000 |
| Hudson Bay No. 52 | - | 1 | 60,000 |
| | | | $214,000 |

SCHEDULE M

## PROPOSED LOCAL IMPROVEMENT PROJECTS APPROVED

## BY THE LOCAL GOVERNMENT BOARD

## IN THE YEAR 1978

| Municipality | No. of Projects | Type of Proposed Work and Estimated Cost | | | |
|---|---|---|---|---|---|
| | | Total | Water/Sewer Mains | Storm Sewers | Surface Works |
| CITIES | | | | | |
| Estevan | 3 | 874,149 | | | 874,149 |
| Lloydminster | 21 | 1,240,977 | 333,921 | | 907,056 |
| Melville | 2 | 71,050 | | | 71,050 |
| Moose Jaw | 9 | 1,818,633 | 259,183 | | 1,559,450 |
| North Battleford | 8 | 518,836 | | | 518,836 |
| Prince Albert | 27 | 3,481,320 | 222,500 | | 3,258,820 |
| Regina | 11 | 2,805,990 | 502,930 | 17,760 | 2,285,300 |
| Saskatoon | 8 | 2,754,051 | 219,196 | 295,015 | 2,239,840 |
| Swift Current | 7 | 626,800 | | | 626,800 |
| Weyburn | 10 | 554,062 | 69,352 | | 484,710 |
| Yorkton | 2 | 150,524 | | | 150,524 |
| Totals | 108 | $14,896,392 | $1,607,082 | $312,775 | $12,976,535 |

SCHEDULE M

| Municipality | No. of Projects | Type of Proposed Work and Estimated Cost | | | |
|---|---|---|---|---|---|
| | | Total | Water/Sewer Mains | Storm Sewers | Surface Works |
| TOWNS | | | | | |
| Allan | 2 | 27,500 | 27,500 | | |
| Battleford | 5 | 434,230 | | | 434,230 |
| Biggar | 3 | 205,900 | 24,100 | | 181,800 |
| Birch Hills | 2 | 137,900 | | | 137,900 |
| Canora | 1 | 110,363 | | | 110,363 |
| Carrot River | 1 | 101,700 | | | 101,700 |
| Davidson | 1 | 250,000 | | 250,000 | |
| Delisle | 1 | 59,200 | | | 59,200 |
| Duck Lake | 2 | 8,600 | 8,600 | | |
| Eastend | 1 | 74,205 | 74,205 | | |
| Esterhazy | 2 | 239,099 | | | 239,099 |
| Foam Lake | 1 | 44,180 | | | 44,180 |
| Fort Qu'Appelle | 5 | 111,540 | 4,890 | | 106,650 |
| Humboldt | 4 | 719,150 | | | 719,150 |
| Ituna | 2 | 725,260 | | 113,700 | 611,560 |
| Kamsack | 1 | 199,520 | | 199,520 | |
| Kerrobert | 2 | 817,000 | | | 817,000 |
| Kindersley | 4 | 215,000 | | | 215,000 |
| Kipling | 2 | 68,700 | 68,700 | | |
| Leader | 2 | 560,600 | | | 560,600 |
| Lumsden | 2 | 6,650 | 6,650 | | |
| Macklin | 1 | 42,744 | | | 42,744 |
| Martensville | 2 | 183,500 | 183,500 | | |
| Meadow Lake | 1 | 44,000 | | | 44,000 |
| Melfort | 2 | 438,882 | | 300,000 | 138,882 |
| Moosomin | 5 | 741,073 | | | 741,073 |
| Nipawin | 2 | 1,016,920 | | | 1,016,920 |
| Outlook | 3 | 586,177 | 280,877 | 305,300 | |

SCHEDULE M

| Municipality | No. of Projects | Type of Proposed Work and Estimated Cost | | | |
|---|---|---|---|---|---|
| | | Total | Water/Sewer Mains | Storm Sewers | Surface Works |
| Preeceville | 3 | 62,830 | 45,600 | | 17,230 |
| Raymore | 1 | 112,250 | | | 112,250 |
| Rosetown | 2 | 472,000 | | | 472,000 |
| Spiritwood | 1 | 155,000 | | | 155,000 |
| Stoughton | 2 | 511,850 | | | 511,850 |
| Tisdale | 1 | 30,100 | | | 30,100 |
| Wadena | 6 | 386,575 | 75,790 | | 310,785 |
| Whitewood | 3 | 62,900 | 6,400 | | 56,500 |
| Wilkie | 1 | 115,050 | | 115,050 | |
| Wynyard | 2 | 361,885 | 75,685 | | 286,200 |
| Totals | 84 | $10,440,033 | $882,497 | $1,283,570 | $8,273,966 |
| VILLAGES | | | | | |
| Kelliher | 2 | 7,000 | 7,000 | | |
| Maryfield | 2 | 190,000 | | | 190,000 |
| Pierceland | 1 | 15,800 | 15,800 | | |
| Rabbit Lake | 1 | 84,000 | 84,000 | | |
| Totals | 6 | $296,800 | $106,800 | | $190,000 |
| TOTAL OF ALL MUNICIPALITIES | 198 | $25,633,225 | $2,596,379 | $1,596,345 | $21,440,501 |

SCHEDULE N

## CAPITAL TRUST FUND TRANSACTIONS

## APPROVED BY THE LOCAL GOVERNMENT BOARD

## IN THE YEAR 1978

| | Creation of New Funds and Re-establishment of Existing Funds | | Addition to Funds | | Withdrawals from Funds | |
|---|---|---|---|---|---|---|
| | Number | Amount of New Funds | Number | Amount | Number | Amount |
| Cities | | | 2 | 580,000 | 8 | 1,760,640 |
| Towns | 4 | 230,000 | 14 | 485,989 | 31 | 1,019,029 |
| Villages | 5 | 180,000 | 5 | 60,400 | 18 | 315,220 |
| Rural Municipalities | 2 | 170,000 | 52 | 1,453,530 | 75 | 2,967,556 |
| | 11 | $580,000 | 73 | $2,579,919 | 132 | $6,062,445 |

SCHEDULE O

## PURPOSES FOR WHICH CAPITAL TRUST FUNDS WERE WITHDRAWN

| Local Authority | Purpose of Withdrawal | Amount |
|---|---|---|
| CITIES | Buildings and Repairs | 1,586,590 |
| | Fire Fighting Equipment | 42,535 |
| | Machinery and Equipment | 91,565 |
| | Sewer and Water Improvements | 31,200 |
| | Curb and Gutter | 8,750 |
| | Total | $1,760,640 |
| TOWNS | Paving | 119,989 |
| | Buildings | 302,840 |
| | Machinery and Equipment | 238,800 |
| | Water Supply, Sewage Lagoon and Sewage Equipment | 357,400 |
| | Total | $1,019,029 |
| VILLAGES | Water Improvements, Sewage Lagoon, Reservoir, Well and Pipeline | 142,020 |
| | Street Improvements | 11,400 |
| | Land Assembly Project | 17,000 |
| | Machinery and Equipment: | |
| | Protective | 10,000 |
| | Transportation | 24,200 |
| | Buildings | 110,600 |
| | Total | $315,220 |
| RURAL MUNICIPALITIES | Machinery and Equipment: | |
| | Protective | 54,560 |
| | Transportation | 2,742,296 |
| | Buildings: | |
| | Administration | 150,400 |
| | Workshops | 12,100 |
| | Grid Road Construction | 8,300 |
| | Total | $2,967,556 |
| | Grand Total | $6,062,445 |

SCHEDULE P

## MUNICIPAL ESTIMATES APPROVED AND TAX RATES

## AUTHORIZED BY THE LOCAL GOVERNMENT BOARD

## IN THE YEAR 1978

| LOCAL AUTHORITY | | ESTIMATED EXPENDITURES | TAX RATE |
|---|---|---|---|
| **TOWNS** | | | |
| Watrous | | 305,136 | 48 |
| **VILLAGES** | | | |
| Debden | | 108,758 | 50 |
| Hodgeville | | 75,050 | 65 |
| Invermay | | 91,411 | 45 |
| Prud'homme | | 39,052 | 55 |
| Springside | | 101,957 | 48 |
| Uranium City Municipal Corporation | District One | | 110 |
| | District Two | | 232 |
| | District Three | | 101 |
| **RURAL MUNICIPALITIES** | | | |
| Douglas No. 436 | | 273,717 | 54 |
| Invergordon No. 430 | | 232,331 | 56 |
| Invermay No. 305 | | 254,139 | 75 |

SCHEDULE Q

## INQUIRIES AND HEARINGS

## CONDUCTED BY THE LOCAL GOVERNMENT BOARD

## IN THE YEAR 1978

| Date | Local Authority | Subject of Inquiry or Appeal |
|---|---|---|
| June 5 | Town of Outlook | Storm Sewers |
| June 16 | Town of Moosomin | Concrete Curbs and Pavement |
| June 28 | City of Prince Albert | Storm Sewers |
| July 30 | Town of Kamsack | Storm Sewers |
| August 2 | Town of Melfort | Storm Sewers |
| August 2 | City of Saskatoon | Storm Sewers |
| August 8 | Town of Ituna | Storm Sewers |
| August 10 | Town of Wilkie | Storm Sewers |
| August 30 | Town of Assiniboia | Storm Sewers |
| October 16 | Town of Davidson | Storm Sewers |
| November 9 | City of Lloydminster | Fixing Natural Gas Rates |
| November 23 | Town of St. Walburg | Surface Works |
| December 14 | City of Prince Albert | Proposed Bus Franchise |

SCHEDULE R

## ORDERS ISSUED BY THE LOCAL GOVERNMENT BOARD UNDER SECTION 9 OF THE PUBLIC HEALTH ACT AND SECTIONS 11 AND 45 OF THE UNION HOSPITAL ACT IN THE YEAR 1978

### Public Health Act (Section 9)

| | |
|---|---|
| Melfort-Tisdale No. 11<br>Moose Jaw-Assiniboia-Gravelbourg No. 2<br>North Battleford No. 13<br>Prince Albert No. 12<br>Regina Rural No. 5<br>Rosetown-Biggar-Kindersley No. 7<br>Saskatoon Rural No. 8<br>Swift Current No. 1<br>Weyburn-Estevan No. 3<br>Yorkton-Melville No. 10 | Fixing the amount of cost to be borne by participating municipalities in Health Regions |

### Union Hospital Act (Section 11)

| | | |
|---|---|---|
| Birch Hills<br>Carrot River<br>Coronach<br>Fillmore<br>Goodsoil<br>Leoville | Loon Lake<br>Meadow Lake<br>Nipawin<br>Prince Albert<br>Tisdale<br>Wawota Memorial | Fixing share of estimated cost to be borne by participating areas (establishment) redistribution and redefined areas in Union Hospital Districts |

### Union Hospital Act (Section 45)

| | |
|---|---|
| Foam Lake<br>Gainsborough<br>Herbert-Morse | Authorizing levy to create surplus for Capital Reserve Funds in Union Hospital Districts |

SCHEDULE S

## HOUSING COMPANY AGREEMENTS APPROVED

Under The Housing and Special-care Homes Act

In the Year 1978

| BETWEEN | AND |
|---|---|
| Battlefords River Heights Lodge | Village of Edam |
| Southwest Community Lodge | Village of Admiral |
| | Village of Cadillac |
| | R.M. of Wise Creek No. 77 |

SCHEDULE T

## WATER RATES AND/OR SEWER SERVICE CHARGE BYLAWS APPROVED BY THE BOARD IN 1978

### TOWNS

Arborfield
Assiniboia
Biggar
Blaine Lake
Cabri
Canora
Churchbridge
Cut Knife
Delisle
Eston
Grenfell
Langham
Midale
Mossbank
Nipawin
Norquay
Oxbow
Raymore
Rockglen
Rosthern
Sintaluta
Star City
Tisdale
Wadena
Wakaw
Warman
Watson
Wolseley
Wynyard

### VILLAGES

Admiral
Alida
Avonlea
Conquest
Craven
Dalmeny
Drake
Elbow
Glaslyn
Guernsey
Hague
Jansen
Landis
Lashburn
Leask
Lebret
Leross
Macoun
Marquis
Meath Park
Medstead
Middle Lake
Neudorf
Osler
Pierceland
Quill Lake
St. Victor
Sceptre
Smeaton
Southey
Spruce Lake
Theodore
Turtleford
Val Marie
Vanscoy
Waseca
Windthorst

SCHEDULE U

## REPORT ON MEETING OF THE ADVISORY COMMITTEE TO THE LOCAL GOVERNMENT BOARD

A meeting of the Advisory Committee to the Local Government Board was held in the 10th Floor Board Room, 1920 Broad Street, Regina, Saskatchewan, at 9:30 a.m. on Monday, January 16, 1978.

Present:

Mr. N. Rosenberg, Chairman, Local Government Board

Mr. L. H. Lewry, Member, Local Government Board

Mr. A. R. Thibodeau, Member, Local Government Board

Mr. M. J. Janzen, Member, Local Government Board

Mr. A. C. Steiert, Representative, The Saskatchewan Association of Rural Municipalities

Mr. H. M. Bean, Representative, The Saskatchewan School Trustees Association

Mr. E. Moen, Representative, The Saskatchewan Hospital Association

Mr. D. Sutherland, Observer, The Saskatchewan School Trustees Association

Mr. Rosenberg, acting as Chairman of the meeting, welcomed the members of the Advisory Committee, and invited suggestions from them regarding ways of improving procedures. He mentioned that there had been no communication from the Minister regarding the revenue sharing program.

### RURAL MUNICIPALITIES

Mr. Steiert, the rural representative, stated that he had spoken to representatives of nearly all the Rural Municipalities during the year and had requested suggestions as to problems they might have had in their dealings with the Board. However, it appeared that no one had encountered problems in this areas. In a discussion regarding Capital Trust Funds, it was mentioned

SCHEDULE U (Cont'd)

that the vast majority of withdrawals were to purchase road maintenance equipment. As an example of another type of withdrawal, the R.M. of Newcombe No. 260 was able to finance $90,000.00 towards the construction of a combined office and shop through the Capital Trust Fund, and appreciated very much having this source of financing. Many of the Maintenance Areas had been formed simply to obtain grants. The representative offered to supply the Board with copies of the S.A.R.M. questionnaire on Rural Municipal structure in Saskatchewan. The Association thinks that some municipalities are too small. Mr. Rosenberg stated that the Board had received no adverse comments from municipalities regarding procedures or actions taken.

Mr. Thibodeau suggested that information should be obtained regarding municipal mill rates throughout the province. These rates appear to vary from a low of 15 to a high of 101, with the average being 56.26. With regard to maintenance areas, Mr. Thibodeau asked who would borrow funds for, say, an equipment purchase, and particularly what would happen if a vote were required and one municipality voted against the borrowing. Mr. Steiert stated that a simple majority would carry the question.

Mr. Bean mentioned that he had had two years experience in R.M. work. He pointed out that paving, although desirable, has to be maintained. A further comment was that some of the wealthier R.Ms. might not be inclined to become involved in amalgamation with less prosperous municipalities. He was pleasantly surprised that School Board members are intimately informed on school affairs. He mentioned further that the Consolidated School Districts were doing a good job, with good local accountability.

Mr. Steiert mentioned that many R.M. Councillors believe that School Unit mill rates should not be handled through the municipalities, which act as "collection agencies" only and are not involved in setting the mill rates they are required to collect. School mill rates are regarded as simply another form of taxation. Mr. Rosenberg pointed out that tax notices show the two tax rates separately. There were no comments.

SCHOOLS

Mr. Bean mentioned that some concern had been expressed regarding the approval of projects by the Local Government Board, with particular reference to the total time taken between the concept of the project and the beginning of construction, due to approvals being required from a number of Government Agencies. Mr. Janzen asked whether delays were being experienced at the time the Board is considering applications. He quoted, as an instance, that an application for use of surplus funds could take about one week to be

SCHEDULE U (Cont'd)

dealt with, which was not unduly long. Delays can occur when School Boards do not provide all the information required at the initial stage of an application.

Mr. Rosenberg asked if there were any specific instances of delay. Mr. Bean could not provide these, due to his not getting feedback on this question. In general, he stated that the School Boards were very happy in their relations with the Local Government Board.

Mr. Janzen mentioned that as soon as a copy of the Department's Form E-One is received at the Local Government Board office, application forms and details of information requirements are sent out to the school authority concerned, in order to minimize delay in dealing with the financing of the project.

Mr. Janzen further mentioned that the Board had expressed concern regarding financial statements of certain school authorities showing revenue fund deficits. Five applications had been received during the year for borrowing where such a deficit had occurred. This appeared to be a fairly recent situation, and some School Boards did not seem to appreciate the implications of the deficit. On the other hand, some School Boards well knew the situation, as the deficits were deliberately caused. The Local Government Board is trying to foster a more responsible attitude in this matter. In some cases, the Board has requested submission of budgets for information and comment, although the Board has no actual jurisdiction over the preparation of the budgets.

Mr. Bean mentioned that where sizeable surplus funds existed, these were being used to partly finance capital projects, to reduce the amount of borrowing necessary. He wondered if this procedure was a requirement of the Department of Education or of the Local Government Board. It was noted that the Department now replenishes surplus funds used for capital purposes, through the grant structure.

HOSPITALS

Mr. Moen indicated that in the case of smaller hospitals, operating deficits were increasing. Usually about 70% of a hospital budget was related to salaries. With regard to the formation of larger hospital units, there is a tendency to oppose the closing of smaller hospitals and a reluctance to lose the services offered locally by them. Mr. Moen wondered if the Board has any comments regarding this matter -- the Board indicated that they did not.

Mr. Moen further mentioned that he lives in a small

SCHEDULE U (Cont'd)

community, and agreed that the facilities at a small hospital can be limited, although many medical needs can be met. However, such hospitals will survive until costs become too high. There is also a problem in obtaining and keeping medical staff.

With regard to borrowing for hospital projects, Mr. Rosenberg pointed out that the Board has the power to approve borrowing without a vote, but would not normally exercise this option, except for short-term borrowing (a repayment term of four years or less).

Mr. Moen confirmed that good relations existed between hospital boards and the Local Government Board.

LEGISLATION

Mr. Janzen mentioned that the proposed new Education Act (Bill 43) will provide for a change in procedures for voting on borrowing bylaws. School authorities will have to advertize intention to do so, and also hold a public hearing. The Local Government Board will be able to require a vote to be held. A vote will also have to be held upon petition by at least 20% of the electors. A board of education will also be able to decide to hold a vote, by resolution.

Mr. Bean suggested that the Board should make recommendations regarding Bill 43.

MARKETS FOR SALE OF DEBENTURES

Mr. Rosenberg requested comments from the representatives on this matter.

Mr. Bean asked for information regarding interest rates. Mr. Thibodeau commented that rates had been fairly stable throughout 1977, and that very few problems had been encountered by municipalities selling debentures locally. As an example, Kamsack Union Hospital District were able to sell locally at lower rates than they would have had to sell on the open market.

DEBT LIMITS

Mr. Rosenberg mentioned that the maximum debenture debt for certain municipalities was based on a percentage of the taxable assessment (i.e. 5% for R.Ms., 15% for schools, and 25% for urban municipalities). These statutory limits are to be regarded as absolute limits, not target figures.

SCHEDULE U (Cont'd)

CAPITAL TRUST FUNDS

Some 239 of a total of 299 R.Ms. have these funds, and are making good use of them.

Mr. Rosenberg stated that some municipalities were concerned about the Board having "control" over these funds. This control is really directed towards ensuring repayment of monies withdrawn from the funds, and the Board does not normally attempt to excercise control over the objects of the expenditures from the funds.

HOSPITAL BOARDS

Mr. Steiert mentioned that the provisions of the statutes relating to the number of members on a Hospital Board are quite acceptable.

OTHER MATTERS OF INTEREST

The role of the Local Government Board was discussed briefly. Mr. Lewry mentioned that the Board is appointed to oversee borrowing for capital purposes, where repayment beyond the current year is involved (i.e. the Board is the "approving authority"). Mr. Bean agreed with the concept of there being an independent authority to oversee borrowing and funding of capital expenditures.

Mr. Sutherland asked whether the Board feels that it is part of their job to review trends in borrowing, for the whole province. Mr. Janzen mentioned that the Board does have this in mind -- but the subject is very large.

Mr. Rosenberg thanked those in attendance for their contributions to the meeting, and for their informative comments.

The meeting adjourned at 12:10 p.m.

*"J. F. Chaney"*

J. F. Chaney,
Secretary.